

## **The methodological instruments of social audit in the agricultural companies development**

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### **Abstract**

© Medwell Journals, 2016. The aim of the study is to study the development of theoretical guidelines and practical recommendations for improvement of the social audit methods in agricultural organizations. Research tasks of the study: the study presents the examined and clarified theoretical concepts of economic essence, main functions, forms, objects, methods of social audit as well as the determines main indicators of the social activity efficiency assessment for the agricultural companies. Modern general scientific methods of social audit such as: historical method, systematic approach, inductive and deductive methods, comparison, economic and statistical methods, systematization and generalization of data-has been studied in the research work and the methodological support of the work has been suggested. The study presents the basic procedures for social audit of agricultural organizations activity in modern conditions, offers indicators applied to monitoring of changes in the social status of the organization.

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### **Keywords**

Audit plan and program, Audit procedures, Indicators of social-economic record, Russia, Social audit